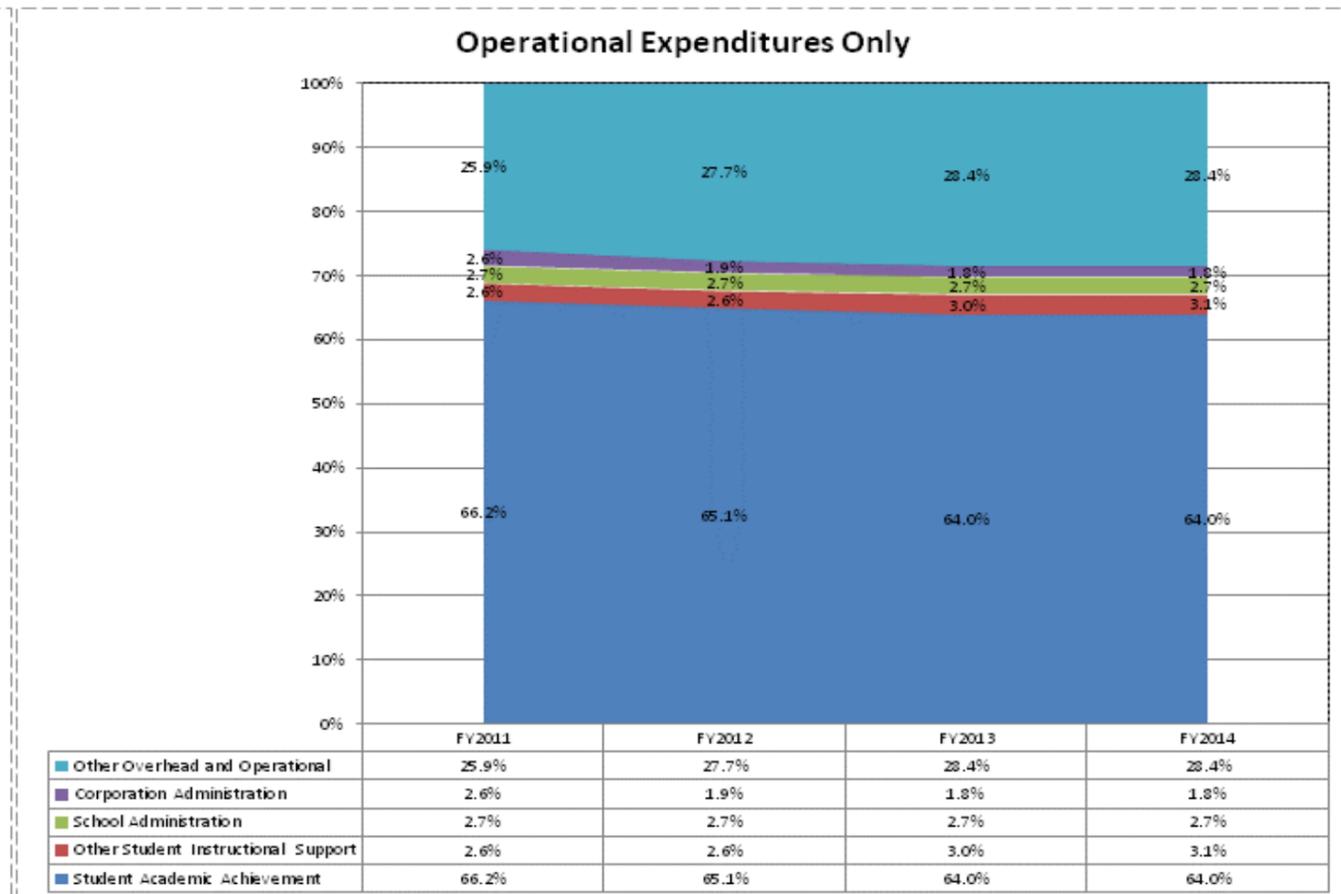
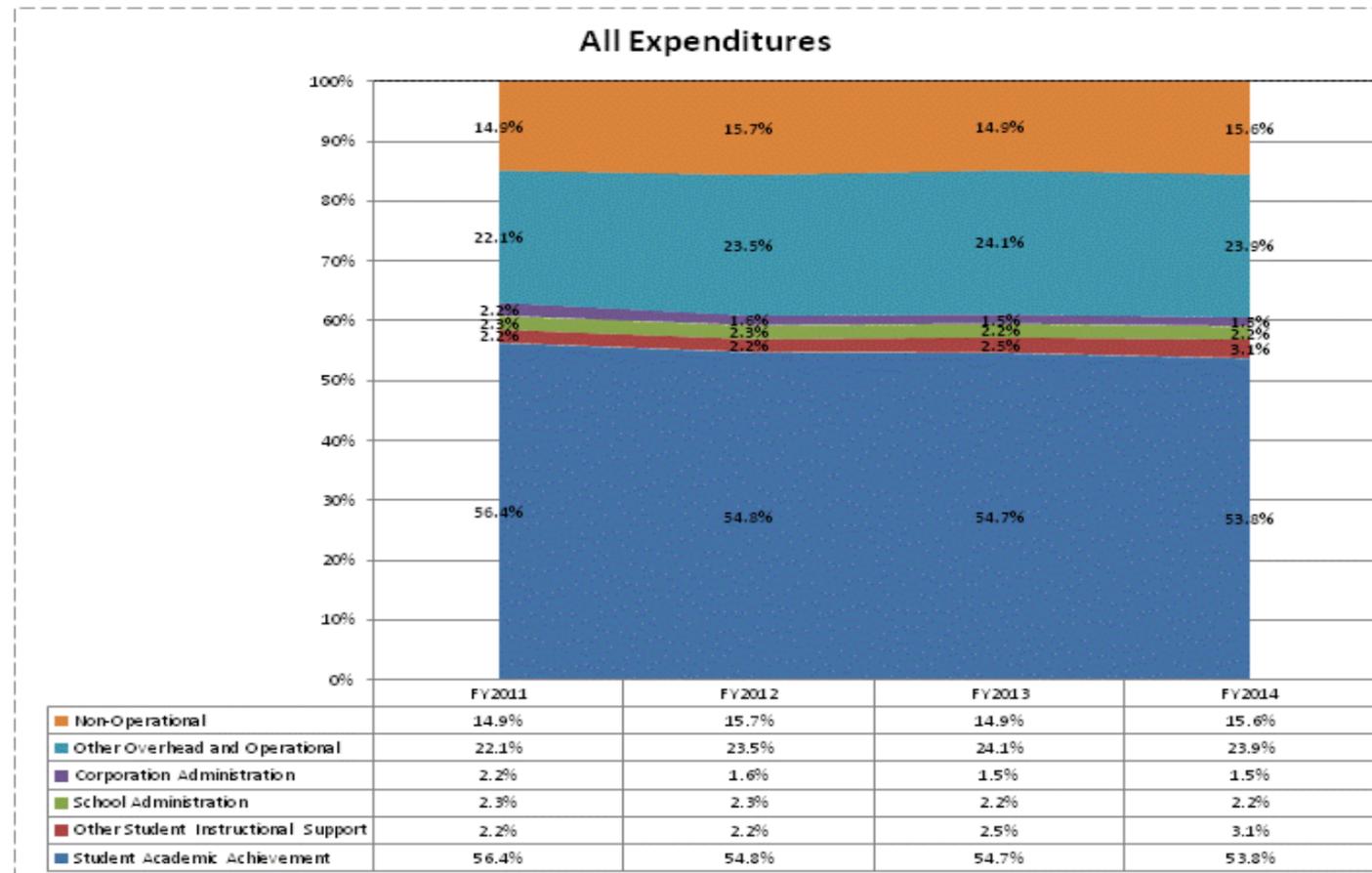


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wayne Township (5375)

| M S D Wayne Township (5375) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| Student Academic Achievement | \$97,391,143 | 51.5% | \$104,230,192 | 51.5% | \$111,820,475 | 54.7% | \$112,768,643 | 53.8% |
| Student Instructional Support | \$8,960,598 | 4.7% | \$11,370,952 | 5.6% | \$9,799,195 | 4.8% | \$11,169,469 | 5.3% |
| Overhead and Operational Nonoperational | \$35,975,771 | 19.0% | \$47,425,812 | 23.4% | \$52,266,243 | 25.6% | \$53,115,438 | 25.3% |
| Nonoperational | \$46,925,934 | 24.8% | \$39,220,795 | 19.4% | \$30,416,554 | 14.9% | \$32,656,802 | 15.6% |
| Grand Total | \$189,253,447 | | \$202,247,751 | | \$204,302,466 | | \$209,710,353 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 56.2% | 57.2% | 59.5% | 59.1% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wayne Township (5375)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|----------------|----------------|----------------|----------------|----------------------------------|----------------------------------|--|
| Student Academic Achievement | | | | | | | |
| 11025 Regular Programs; Non Spec Ed Preschool | \$0 | \$0 | \$1,999,869 | \$1,362,741 | N/A | N/A | -32% |
| 11050 Regular Programs; Full Day Kindergarten | \$463,513 | \$2,779,886 | \$3,015,539 | \$2,639,585 | 469% | -5% | -12% |
| 11100 Regular Programs; Elementary | \$25,610,659 | \$33,446,756 | \$37,535,101 | \$37,467,313 | 46% | 12% | 0% |
| 11200 Regular Programs; Middle/Junior High | \$7,487,729 | \$9,254,160 | \$11,223,109 | \$10,324,758 | 38% | 12% | -8% |
| 11300 Regular Programs; High School | \$13,345,134 | \$17,987,621 | \$19,604,307 | \$19,050,925 | 43% | 6% | -3% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$483,607 | \$385,535 | \$345,912 | N/A | -28% | -10% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$672,303 | \$1,229,204 | \$1,098,625 | N/A | 63% | -11% |
| 11520 Vocational Education; Area School Participation | \$1,013,217 | \$1,310,961 | \$1,294,906 | \$1,241,602 | 23% | -5% | -4% |
| 11590 Other Vocational Education Programs | \$828,761 | \$635,204 | \$767,187 | \$734,850 | -11% | 16% | -4% |
| 12110 Gifted And Talented; Gifted and Talented | \$70,181 | \$95,720 | \$52,789 | \$87,006 | 24% | -9% | 65% |
| 12150 Gifted And Talented; High Ability Student Programs | \$0 | \$19,875 | \$0 | \$0 | N/A | -100% | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$4,231,289 | \$6,486,279 | \$6,617,575 | \$3,307,705 | -22% | -49% | -50% |
| 12220 Mental Disabilities; Moderate Mental Disabilities | \$679,406 | \$621,890 | \$432,294 | \$588,688 | -13% | -5% | 36% |
| 12230 Mental Disabilities; Severe Mental Disabilities | \$0 | \$0 | \$0 | \$810,542 | N/A | N/A | N/A |
| 12310 Physical Impairment; Orthopedic Impairment | \$12,552,220 | \$15,641,936 | \$5,408,526 | \$5,202,079 | -59% | -67% | -4% |
| 12350 Physical Impairment; Homebound | \$147,102 | \$151,199 | \$132,222 | \$80,761 | -45% | -47% | -39% |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$0 | \$360,473 | \$71,296 | N/A | N/A | -80% |
| 12420 Emotional Disabilities; Emotional Disabilities; All Others | \$0 | \$0 | \$0 | \$304,146 | N/A | N/A | N/A |
| 12510 Culturally Different; Communication Disorders | \$565,673 | \$1,018,394 | \$630,230 | \$530,842 | -6% | -48% | -16% |
| 12520 Culturally Different; Compensatory | \$71,251 | \$1,692 | \$0 | \$0 | -100% | -100% | N/A |
| 12610 Learning Disability | \$0 | \$0 | \$70,093 | \$1,833,696 | N/A | N/A | > 500% |
| 12710 Equal Opportunity At Risk | \$361,387 | \$270,639 | \$264,689 | \$654,663 | 81% | 142% | 147% |
| 12810 Special Education Preschool | \$657,132 | \$1,263,176 | \$214,251 | \$1,330,879 | 103% | 5% | > 500% |
| 12900 Other Special Programs | \$1,360,094 | \$324,676 | \$3,412,185 | \$3,075,569 | 126% | > 500% | -10% |
| 13100 Adult/Continuing Education Programs; Adult Basic Education | \$419,021 | \$435,025 | \$494,157 | \$842,463 | 101% | 94% | 70% |
| 13600 Adult/Continuing Education Programs; Special Interest Programs | \$136,903 | \$95,576 | \$120,457 | \$106,888 | -22% | 12% | -11% |
| 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$41,493 | \$27,306 | \$94,709 | \$84,233 | 103% | 208% | -11% |
| 14100 Summer School Programs; Elementary | \$344,857 | \$0 | \$85,237 | \$24,155 | -93% | N/A | -72% |
| 14200 Summer School Programs; Middle/Junior High School | \$253,989 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14300 Summer School Programs; High School | \$283,520 | \$254,993 | \$78,915 | \$141,472 | -50% | -45% | 79% |
| 16100 Remediation Testing | \$357,252 | \$441,436 | \$360,643 | \$338,437 | -5% | -23% | -6% |
| 16200 Preventive Remediation | \$543,772 | \$532,509 | \$747,531 | \$570,797 | 5% | 7% | -24% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$1,551,465 | \$1,208,577 | \$1,184,199 | \$2,202,541 | 42% | 82% | 86% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$1,894,448 | \$1,287,455 | \$1,459,521 | \$1,982,087 | 5% | 54% | 36% |
| 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$14,540 | \$6,309,206 | \$6,735,003 | N/A | > 500% | 7% |
| 22110 Improvement of Instruction; Service Area Direction | \$51,205 | \$546,996 | \$603,491 | \$452,095 | > 500% | -17% | -25% |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$557,569 | \$1,222,839 | \$187,056 | \$176,397 | -68% | -86% | -6% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$587,628 | \$692,005 | \$503,326 | \$860,124 | 46% | 24% | 71% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$153,631 | \$15,042 | \$60,542 | \$68,762 | -55% | 357% | 14% |
| 22220 Library/Media Services; School Library | \$215,743 | \$150,409 | \$159,418 | \$145,430 | -33% | -3% | -9% |
| 22230 Library/Media Services; Audiovisual | \$18,536 | \$9,923 | \$6,532 | \$4,897 | -74% | -51% | -25% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$1,220,967 | \$1,495,992 | \$1,260,975 | N/A | 3% | -16% |
| 22290 Library/Media Services; Other Educational Media Services | \$17,682 | \$20,904 | \$19,762 | \$23,306 | 32% | 11% | 18% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$0 | \$132 | \$60,562 | N/A | N/A | > 500% |
| 22320 Instruction, Related Technology; Student Learning Centers | \$0 | \$0 | \$17,393 | \$0 | N/A | N/A | -100% |
| 22330 Instruction, Related Technology; Systems Analysis and Planning | \$0 | \$0 | \$3,222 | \$1,150 | N/A | N/A | -64% |
| 22340 Instruction, Related Technology; Systems Application Development | \$0 | \$0 | \$12,780 | \$12,330 | N/A | N/A | -4% |
| 22360 Instruction, Related Technology; Network Support | \$1,611,572 | \$1,783,960 | \$2,246,449 | \$2,164,855 | 34% | 21% | -4% |
| 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology | \$0 | \$0 | \$0 | \$29,701 | N/A | N/A | N/A |
| 22900 Other Support Service, Instructional Staff | \$0 | \$321,059 | \$203,844 | \$176,905 | N/A | -45% | -13% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wayne Township (5375)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|--|---------------------|----------------------|----------------------|----------------------|------------------------------|------------------------------|------------------------------------|
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$1,983,703 | \$1,145,936 | \$705,391 | \$2,124,418 | 7% | 85% | 201% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$3,030 | \$341,860 | \$10,485 | \$34,477 | > 500% | -90% | 229% |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | -\$5,098 | \$0 | \$0 | N/A | N/A | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$4,366,914 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$84,838,679 | \$104,230,192 | \$111,820,475 | \$112,768,643 | 33% | 8% | 1% |
| Student Instructional Support | | | | | | | |
| 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$0 | \$7,559 | \$38,811 | N/A | N/A | 413% |
| 21120 Attendance and Social Work Services; Attendance Services | \$1,015 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21130 Attendance and Social Work Services; Social Work Services | \$0 | \$0 | \$230,000 | \$230,000 | N/A | N/A | 0% |
| 21190 Attendance and Social Work Services; Other Attendance and Social Work Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 21220 Guidance Services; Counseling Services | \$1,508,869 | \$1,533,836 | \$1,667,806 | \$1,065,218 | -29% | -31% | -36% |
| 21240 Guidance Services; Information Services | \$0 | \$391,868 | \$882,449 | \$926,423 | N/A | 136% | 5% |
| 21290 Guidance Services; Other Guidance Services | \$348 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21340 Health Services; Nurse Services | \$627,192 | \$786,640 | \$909,794 | \$962,687 | 53% | 22% | 6% |
| 21390 Health Services; Other Health Services | \$89,222 | \$55,484 | \$225,294 | \$668,064 | > 500% | > 500% | 197% |
| 21420 Psychological Testing | \$647,254 | \$598,014 | \$583,629 | \$402,179 | -38% | -33% | -31% |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$602,500 | \$887,698 | \$684,151 | \$2,042,761 | 239% | 130% | 199% |
| 21890 Special Education Administration; Other Special Education Administration | \$0 | \$0 | \$0 | \$249,396 | N/A | N/A | N/A |
| 21990 Other Support Services, Students; Other Student Services | \$0 | \$159,382 | \$16,828 | \$7,504 | N/A | -95% | -55% |
| 24100 Office of The Principal | \$4,089,070 | \$6,739,749 | \$4,344,685 | \$4,367,065 | 7% | -35% | 1% |
| 24900 Other Support Services, School Administration | \$40,709 | \$218,282 | \$247,001 | \$209,360 | 414% | -4% | -15% |
| Student Instructional Support Total | \$7,606,179 | \$11,370,952 | \$9,799,195 | \$11,169,469 | 47% | -2% | 14% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$38,326 | \$92,500 | \$195,239 | \$93,782 | 145% | 1% | -52% |
| 23150 Board of Education; Legal Services | \$295,741 | \$312,732 | \$169,348 | \$249,915 | -15% | -20% | 48% |
| 23190 Board of Education; Other Governing Body Services | \$17,631 | \$68,722 | \$1,061 | \$1,117 | -94% | -98% | 5% |
| 23210 Executive Administration; Office of The Superintendent | \$1,600,763 | \$808,262 | \$465,705 | \$471,321 | -71% | -42% | 1% |
| 23220 Executive Administration; Community Relations | \$495,286 | \$273,931 | \$391,571 | \$394,548 | -20% | 44% | 1% |
| 23290 Executive Administration; Other Executive Administration Services | \$623,687 | \$170,379 | \$145,941 | \$256,224 | -59% | 50% | 76% |
| 25110 Fiscal Services; Office of The Business Manager | \$421,928 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25120 Fiscal Services; Service Area Direction | \$0 | \$460,410 | \$592,593 | \$448,800 | N/A | -3% | -24% |
| 25150 Fiscal Services; Payroll Services | \$138,945 | \$256,590 | \$175,577 | \$227,217 | 64% | -11% | 29% |
| 25160 Fiscal Services; Financial Accounting | \$230,187 | \$303,903 | \$335,790 | \$395,365 | 72% | 30% | 18% |
| 25191 Other Fiscal Services; Refund of Revenue | \$14,962 | \$131,417 | \$21,353 | \$277,684 | > 500% | 111% | > 500% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$25,183 | \$0 | \$46,561 | \$47,737 | 90% | N/A | 3% |
| 25199 Other Fiscal Services; Other | \$250,239 | \$502,978 | \$274,847 | \$138,510 | -45% | -72% | -50% |
| 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing | \$25,126 | \$32,432 | \$0 | \$0 | -100% | -100% | N/A |
| 25300 Printing, Publishing, and Duplicating Services | \$90,528 | \$91,497 | \$38,679 | \$29,661 | -67% | -68% | -23% |
| 25400 Planning, Research, Development and Evaluation | \$35,012 | \$68,304 | \$1,025 | \$1,720 | -95% | -97% | 68% |
| 25750 Personnel Services; Health Services | \$201,419 | -\$20 | \$7,322 | \$6,629 | -97% | N/A | -9% |
| 25890 Other Technology Services | \$0 | \$0 | \$20,485 | \$0 | N/A | N/A | -100% |
| 25910 Judgments | \$0 | \$0 | \$183,087 | \$0 | N/A | N/A | -100% |
| 25990 Other Support Services, Central | \$1,039,841 | \$132,215 | \$54,582 | \$54,368 | -95% | -59% | 0% |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$83,087 | \$220,067 | \$191,335 | \$180,953 | 118% | -18% | -5% |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$8,542,192 | \$11,508,880 | \$12,363,194 | \$12,367,456 | 45% | 7% | 0% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$200,000 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$3,018,867 | \$3,548,022 | \$4,564,849 | \$4,749,125 | 57% | 34% | 4% |
| 26499 2007 Account Code - Other | \$899,643 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$425,445 | \$498,025 | \$569,438 | \$563,402 | 32% | 13% | -1% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Wayne Township (5375)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------------|
| 26700 Operation and Maintenance of Plant Services; Insurance | \$916,110 | \$10,437,717 | \$13,051,817 | \$12,208,626 | > 500% | 17% | -6% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$24,373 | \$0 | \$180,732 | \$549,870 | > 500% | N/A | 204% |
| 27010 Student Transportation; Service Area Direction | \$592,074 | \$993,226 | \$471,834 | \$419,403 | -29% | -58% | -11% |
| 27100 Student Transportation; Vehicle Operation | \$3,844,708 | \$5,310,940 | \$5,721,339 | \$6,153,444 | 60% | 16% | 8% |
| 27200 Student Transportation; Monitoring Services | \$6,423 | \$13,461 | \$2,687 | \$0 | -100% | -100% | -100% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$1,372,270 | \$2,178,374 | \$2,135,185 | \$2,610,147 | 90% | 20% | 22% |
| 27400 Student Transportation; Purchase of School Buses | \$1,278,410 | \$144,700 | \$418,849 | \$772,376 | -40% | 434% | 84% |
| 27500 Student Transportation; Insurance on Buses | \$363,530 | \$159,911 | \$939 | \$464 | -100% | -100% | -51% |
| 27900 Student Transportation; Other Student Transportation Services | \$73,862 | \$258,226 | \$275,182 | \$311,573 | 322% | 21% | 13% |
| 27910 Student Transportation; Bus Driver Training | \$7,253 | \$1,288 | \$5,104 | \$2,544 | -65% | 97% | -50% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$2,176,052 | \$3,249,792 | \$3,947,552 | \$3,736,208 | 72% | 15% | -5% |
| 31400 Food Services Operations; Food Purchases | \$3,231,226 | \$3,830,719 | \$4,668,560 | \$4,776,702 | 48% | 25% | 2% |
| 31900 Other Food Services | \$321,841 | \$1,366,212 | \$576,882 | \$618,548 | 92% | -55% | 7% |
| Overhead and Operational Total | \$32,922,171 | \$47,425,812 | \$52,266,243 | \$53,115,438 | 61% | 12% | 2% |
| Nonoperational | | | | | | | |
| 33100 Community Service Operations; Direction of Community Services | \$157,730 | \$297,511 | \$693,455 | \$954,572 | > 500% | 221% | 38% |
| 33200 Community Recreation | \$48,896 | \$42,682 | \$30,859 | \$36,042 | -26% | -16% | 17% |
| 33400 Athletic Coaches | \$670,361 | \$931,762 | \$938,985 | \$942,083 | 41% | 1% | 0% |
| 33500 Welfare Activities Services | \$0 | \$0 | \$1,037 | \$3,763 | N/A | N/A | 263% |
| 33940 Child Care Services | \$111,391 | \$204,240 | \$389,831 | \$394,849 | 254% | 93% | 1% |
| 33990 Other Community Services; Other | \$52,287 | \$105,836 | \$1,365,528 | \$1,426,121 | > 500% | > 500% | 4% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$3,326,279 | \$1,744,464 | \$116,601 | \$370,479 | -89% | -79% | 218% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$16,925,684 | \$7,342,918 | \$1,116,546 | \$1,692,764 | -90% | -77% | 52% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$180,837 | \$16,358 | \$535,010 | \$237,302 | 31% | > 500% | -56% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$7,941,517 | \$4,505,598 | \$1,435,641 | \$2,665,247 | -66% | -41% | 86% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$748,245 | \$201,273 | -\$2,694 | -\$173 | -100% | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$3,528,011 | \$2,010,000 | \$1,445,000 | \$1,395,000 | -60% | -31% | -3% |
| 52100 Debt Services; Interest on Debt; Bonds | \$808,779 | \$1,283,946 | \$585,060 | \$334,800 | -59% | -74% | -43% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$272,839 | \$913,730 | \$0 | \$0 | -100% | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$11,111,258 | \$18,267,363 | \$20,696,613 | \$15,386,868 | 38% | -16% | -26% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$0 | \$6,009,868 | N/A | N/A | N/A |
| 54200 Common School Fund; Principal | \$787,283 | \$1,350,453 | \$1,015,456 | \$732,916 | -7% | -46% | -28% |
| 54250 Common School Fund; Interest | \$0 | \$0 | \$52,125 | \$73,278 | N/A | N/A | 41% |
| 59100 Other Debt Services Obligations; Registrars Fee | \$45,038 | \$2,660 | \$1,500 | \$1,025 | -98% | -61% | -32% |
| 59200 Other Debt Services Obligations; Bank Fee | \$350 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| Nonoperational Total | \$46,716,783 | \$39,220,795 | \$30,416,554 | \$32,656,802 | -30% | -17% | 7% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$1,769,387 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$6,676,903 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$8,655,129 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$68,216 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$17,169,635 | \$0 | \$0 | \$0 | N/A | N/A | N/A |